



Department of Veterans Affairs

Financial Policy

Volume II

Appropriations, Funds, and Related Information

Chapter 2C

Clearing (Suspense) and Deposit Funds

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0201 Overview	2
0202 Revisions	2
0203 Definitions.....	6
0204 Roles and Responsibilities.....	6
0205 Policies	7
020501 General Policies – Clearing (Suspense) Accounts	7
020502 Disposition of Funds in Clearing (Suspense) Accounts	8
020503 Monthly Monitoring of Clearing (Suspense) Accounts	9
020504 Annual Certification of Clearing (Suspense) Accounts.....	9
020505 General Policies – Deposit Funds	10
020506 Reconciliation of Clearing (Suspense) and Deposit Funds	11
0206 Authorities and References.....	11
0207 Rescissions	13
0208 Questions.....	13
Appendix A: Clearance (Suspense) Accounts List	14
Appendix B: Deposit Funds List.....	16

0201 Overview

This chapter establishes the Department of Veterans Affairs' (VA) financial policies relating to Clearing (Suspense) Accounts and Deposit Funds.

Key points covered in this chapter:

- The Department of the Treasury (Treasury) has established clearing (or suspense) accounts that an agency can use to temporarily hold unidentifiable collections;
- VA will adhere to guidance required by Treasury, the Office of Management and Budget (OMB), and the Federal Accounting Standards Advisory Board (FASAB) when accounting for and reporting on clearing (suspense) and deposit funds;
- VA will not use clearing (suspense) accounts for outlays or payments; or to mask an over obligation or over expenditure of an appropriation;
- VA will use deposit fund accounts for monies that do not belong to the Federal Government and will recognize these amounts as a liability in its financial statements;
- The Financial Service Center (FSC) will review on a monthly basis the balances held in VA's clearing (suspense) accounts to ensure collections are being properly distributed within 60-days; and
- According to Treasury's requirement, FSC will certify annually, to Treasury's Bureau of Fiscal Service (Fiscal Service), that the balances in VA's clearing (suspense) accounts for the preceding year-end do not include transactions in excess of 60 days.

0202 Revisions

Section	Revision	Office	Reason for Change	Effective Date
Various	Added guidance for closing clearing (suspense) and deposit funds.	OFP (047G)	Targeted change for closing clearing (suspense) and deposit funds.	May 2022
0203 – Definitions	Added definition for non-appropriated fund.	OFP (047G)	To reference clearing (suspense) and deposit funds as non-appropriated funds.	May 2022

Section	Revision	Office	Reason for Change	Effective Date
0204 – Roles and Responsibilities	Added OFR's roles and responsibilities for closing clearing (suspense) and deposit funds.	OFP (047G)	To add OFR's R&R to policy.	May 2022
020501 – General Policies – Clearing (Suspense) Accounts	Added policy statements indicating that OFR will close clearing (suspense) and deposit funds.	OFP (047G)	To provide guidance for closing clearing (suspense) and deposit funds.	May 2022
0206 – Authorities and References	Added 31 USC § 3513: Financial reporting and accounting system.	OFP (047G)	To add legal authority that supports policy guidance.	May 2022
Various	Removed hyperlinks from policy sections, minor rewording for clarity.	OFP (047G)	To align with current policy format.	January 2022
020506 – Reconciliation of Clearing (Suspense) and Deposit funds	Added reconciliation section for clearing (suspense) and deposit funds.	OFP (047G)	To ensure completeness of the monitoring and review process.	January 2022
0206 Authorities and References	Added statutes 38 U.S.C. §8504, Disposition of Other Unclaimed Property 41 U.S.C. §6705, Violations.	OFP (047G)	To support clearing (suspense) and deposit funds policy statements.	January 2022
Appendix A: Clearing (Suspense) Accounts List	Moved listing of Clearing (Suspense) Accounts from section 020502 to new Appendix A. Renamed section 020502.	OFP (047G)	Listing of Clearing (Suspense) Accounts.	January 2022

Section	Revision	Office	Reason for Change	Effective Date
Appendix B: Deposit Funds List	Moved listing of Deposit Funds from previous section 020507 to new Appendix B.	OFP (047G)	Listing of Deposit Funds.	January 2022
Various	Reformatted to new policy format and completed 5-year review.	OFP (047G)	Reorganized chapter layouts.	January 2018
Overall	Clarified policy to match Treasury's and OMB's requirements and guidance.	OFP (047G)	Treasury and OMB updates.	January 2018
0201 Overview	Added the key points covered in this policy chapter. Moved detailed guidance to the Policies section.	OFP (047G)	5-year review.	January 2018
0204 Roles and Responsibilities	Added Admin CFOs and Staff Office CFOs. Added FSC's roles in the monthly monitoring and annual certification of clearing (suspense) accounts.	OFP (047G)	New role for FSC.	January 2018

Section	Revision	Office	Reason for Change	Effective Date
0205	<p>Updated Treasury's requirement on suspense accounts for annual recertification of accounts' balances instead of waiver.</p> <p>Clarified outlays and payments cannot be made from clearing (suspense) accounts.</p> <p>Emphasized clearing balances in clearing (suspense) accounts within 30 days and no longer than 60 days.</p>	OFP (047G)	Five-year review.	January 2018
0205 Policies	<p>Removed the Statement of Difference based on current Central Accounting Reporting System (CARS).</p> <p>Updated the guidance for monthly reconciliation, classification, reporting, and disposition of clearing (suspense) and deposit funds.</p>	OFP (047G)	5-year review.	January 2018
Various	Reformatted to new policy format and completed 5-year review.	OFP (047G)	Reorganized chapter layouts.	January 2018

0203 Definitions

Clearing (Suspense) Account –An account that temporarily holds unidentifiable general, special, or trust fund federal government collections pending an administrative or final determination and transfer to the applicable receipt or expenditure accounts.

Deposit Fund – An account established by Treasury’s Bureau of the Fiscal Service (Fiscal Service) to record monies that do not belong to the Federal Government. The criteria for deposit funds may be found in Treasury Financial Manual (TFM) Volume I Part 2 Chapter 1500, Section 1545, Deposit Fund Accounts.

Fiduciary – A Federal entity that holds assets in trust for a non-Federal entity in which the non-Federal entity has an ownership interest that the Federal Government must uphold (based on statutory or other legal authority).

Fiduciary Activity – Activity that relates to the collection or receipt, and the subsequent management, protection, accounting, investment or disposition by the Federal Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold.

Fund Balance with Treasury (FBWT) – The aggregate amount of funds on deposit with Treasury, including general funds, deposit funds, trust funds, special funds, and revolving funds.

Non-appropriated Fund – A non-appropriated fund is authorized for use by statute and is used for purposes such as temporarily holding federal and non-federal collections for future disposition. A non-appropriated fund is create by statute outside of VA's annual budget submission.

Refunds – The return of funds improperly collected or collected in excess of the amount owed.

0204 Roles and Responsibilities

Under Secretaries, Assistant Secretaries, Other Key Officials, Chief Financial Officers, Finance Officers and Fiscal Officials are responsible for ensuring compliance with the policies set forth in this chapter.

Office of Budget (OB) is responsible for preparing requests for changes in or new Treasury Account Symbols (TAS)/Treasury Appropriation Fund Symbols (TAFS) such as those used in clearing (suspense) accounts and deposit funds.

Office of Financial Policy (OFP) is responsible for reviewing and approving the request for a change or creation of a TAS/TAFS received from OB. OFP is also

responsible for submitting the request to Treasury's Fiscal Service, Budget and Appropriation Analysis Section (BAAS) Group.

Office of Financial Reporting (OFR) is responsible for closing VA's non-appropriated accounts, which include clearing (suspense) and deposit funds.

Administration CFOs and staff office CFOs are responsible for ensuring that a process exists for clearing suspense accounts timely, responding to questions from the FSC, and ensuring that monthly reconciliations are performed.

Financial Services Center (FSC) is responsible for the monthly evaluation of the balances in the clearing (suspense) accounts and contacting organizations that are not clearing (suspense) items in a timely manner. FSC is also responsible for supporting VA stations in ensuring clearing (suspense) items are properly recorded and for completing an annual certification, with Treasury's Fiscal Service, to continue using these accounts.

VA Stations, Divisions, and Organizations are responsible for clearing their respective Suspense accounts in a timely manner. Authorizing officials at these levels are responsible for approving remaining balances.

0205 Policies

020501 General Policies – Clearing (Suspense) Accounts

- A. VA will comply with guidance contained in:
 - OMB Circular A-11, Preparation, Submission, and Execution of the Budget to continue using Treasury-approved clearing (suspense) accounts and
 - TFM Volume 1 Part 2, Chapter 1500, Section 1530.25 – Clearing, Default, and Custodial Accounts; and
 - TFM Volume 1 Part 2, Chapter 5100, Section 5135 – Budget Clearing Accounts
 - TFM Bulletin 2021-03 – Reporting Suspense Account Activity Using F3875 and F3885 and Using Default Accounts F3500 and F3502 as a Central Accounting Reporting System (CARS) Reporter.
- B. VA will only use clearing (suspense) accounts to temporarily hold monies pending an administrative or final determination as to the proper disposition and subsequent refund or transfer.
- C. VA will not make expense payments from clearing (suspense) accounts under any circumstances, as this may lead to an Anti-Deficiency Act violation.
- D. VA will not include clearing (suspense) accounts in the budget during budget formulation.

- E. If VA has a justifiable need for a new suspense account, OB will prepare and forward a request to OFP. After review and approval OFP will submit the request to Fiscal Service following Treasury guidance. Refer to VA Financial Policy Volume II Chapter 2, Budget Cycle and Fund Symbols, Appendix entitled “TAS/TAFS Requests Review Process” for more information on new TAS/TAFS requests.
- F. When it is determined that a VA, non-appropriated fund such as a clearing (suspense) or deposit fund is no longer needed, OFR will close the account in accordance with 31 U.S.C. §3513, Financial Reporting and Accounting System. OFR will ensure:
 - The balance is zero,
 - The VA CFO or designated official concurs, and
 - There has been no activity within the last two years.
- G. OFR will prepare and submit to Treasury’s BAAS a fully completed and approved Treasury Account Action Request (Form 000109) requesting the closure of a non-appropriated account. Refer to Volume II Chapter 2, VA’s Budget Cycle and Fund Symbols, Appendix entitled “TAS/TAFS Requests Review Process” for information on Form 000109.
- H. VA will make every effort to properly resolve clearing (suspense) account transactions within 30 days, and transactions shall not be allowed to remain in the suspense account for more than 60 days except for:
 - 1. Funds in account F3845, Proceeds of Sales, Personal Property. Balances in this account are not subject to the 60-day rule and may remain available in this Suspense account for the entire fiscal year of their collection and one fiscal year after.
 - 2. Funds found on premises under the control of VA with ownership unknown and deposited in account F3875, Budget Clearing Account (Suspense) which will remain available to be claimed for 90 days.
- I. Administrations, Staff Offices and FSC will develop an effective process to properly resolve, monitor and age all clearing activities.

020502 Disposition of Funds in Clearing (Suspense) Accounts

- A. VA’s clearing (suspense) accounts will be managed at the station level for FMS and at the division, or organization level for iFAMS.
- B. Finance staff at VA stations, divisions, and organizations will research transactions in the clearing/suspense accounts to identify the proper accounting treatment and transfer transactions to the appropriate appropriation/fund. Transactions remaining in the clearing (suspense) accounts longer than 30 days require approval from the

responsible officials such as VA station and Administration level accounting supervisors that review and approve transfer transactions. Every effort should be made to clear these transactions within the 60-day time limit.

- C. If the proper accounting treatment cannot be identified and all reasonable efforts have been exhausted to identify and properly account for a suspense transaction, finance staff at the stations will transfer the clearing/suspense account transaction to one of the following three accounts based upon the criteria listed below:
- 036X3220, *General Fund Proprietary Receipts, Not Otherwise Classified, All Other*, for the return of moneys paid to, but not due, the recipient, that can't be classified as compensation for loss of or damage to property and other miscellaneous recoveries and refunds;
 - 020X6133, *Payment of Unclaimed Moneys*, for unclaimed amounts of \$25 or more that are unequivocally refundable but cannot be refunded because the rightful owner's whereabouts are unknown; or
 - 036X1060, *Forfeitures of Unclaimed Money and Property*, for unclaimed amounts of less than \$25 and do not meet all provisions for 020X6133 or amounts of \$25 or more held for more than one year and do not meet all provisions for 02X6133.
- D. Transfers will be made using a properly documented and approved journal voucher. Refer to VA Financial Policy Volume II Chapter 1A, VA Journal Vouchers for more information on journal vouchers.
- E. If the responsible official is uncertain about how to properly account for a suspense transaction, they may contact the FSC for assistance. The FSC can, if needed, request assistance/guidance from Treasury and OMB. Refer to TFM Volume 1, Part 6, Chapter 3000, which provides the steps to determine the disposition of clearing (suspense) account transactions and transfer funds appropriately.

020503 Monthly Monitoring of Clearing (Suspense) Accounts

- A. Officials within the Administrations, Staff Offices and FSC will monitor budget clearing account balances monthly.
- B. The amounts in the clearing accounts will be examined by responsible officials at the end of every month using the applicable reports and queries in VA's Accounting System (e.g., Unapplied Deposits Report).
- C. FSC will monitor clearing (suspense) account balances over 30 days and collaborate with responsible officials to clear the items on a timely basis.

020504 Annual Certification of Clearing (Suspense) Accounts

- A. Annually, Treasury's Fiscal Service will send an e-mail to VA's CFO or designee to request completion of an online survey for certification of clearing (suspense) accounts. The request for certification will coincide with the annual Year-end Closing Bulletin, normally issued each year in July.
- B. Annually FSC will submit the requested certification statement to Treasury's Fiscal Service. The certification statement will either attest to the fact that balances in VA's clearing (suspense) accounts F3875 and F3885 do not include transactions older than 60 days or clearly articulate the reasons why balances were not distributed timely.
- C. FSC will use the same reports used for monthly monitoring to examine the balances as of the close of the fiscal year in the clearing accounts and report to Treasury.

020505 General Policies – Deposit Funds

- A. VA will comply with the guidance in SFFAS Numbers 1 and 31 as well as, OMB Circular A-136, when recording transactions and preparing VA's notes to the financial statements.
- B. VA will adhere to TFM Volume 1 Part 2, Chapter 1500, Section 1545, Deposit Fund Accounts regarding deposit funds.
- C. In accordance with SFFAS No.1, VA will use deposit fund accounts to recognize liabilities for monies held on behalf of the U.S. government or other entities. For example, unpaid payroll withholdings and garnishments are held in deposit fund account 036X6278.
- D. VA will use separate deposit fund accounts to hold non-Government monies as authorized by individual statutes or programs. An example of a legislatively mandated deposit fund is 41 U.S.C. §6705, Violations, which requires monies be held in a deposit fund or The Rehabilitation Intervention Therapy Service (RITS) related transactions, which provides quality inpatient medical rehabilitation services for Veterans with impairments limiting normal daily function.
- E. VA will use a deposit fund account classification for any account that meets one of the following three criteria:
 - 1. Monies withheld from Government payments for goods and services received. Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for state income taxes).
 - 2. Monies the Government is holding while awaiting distribution based on a legal determination or investigation. This category includes monies in dispute between

the Government and outside parties, where ownership is in doubt, and there is no present basis for estimating ultimate distribution.

3. Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian. Also, refer to TFM Volume I Part 2, Chapter 3400, Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury, for additional information.
- F. While not subject to the same 60-day limitation as Suspense funds, VA will review Deposit Funds monthly, to ensure that receipts are transferred out to their rightful owner in a timely manner.
- G. If VA has a justifiable need for a new deposit fund, OB will prepare a justification and submit a request to OFP. After review and approval of the request OFP will forward the request to Fiscal Service following Treasury guidance. Refer to VA Financial Policy Volume II Chapter 2, Budget Cycle and Fund Symbols, Appendix entitled “TAS/TAFS Requests Review Process” for more information on new TAS/TAFS requests.

020506 Reconciliation of Clearing (Suspense) and Deposit Funds

- A. VA will prepare a monthly reconciliation for clearing (suspense) activity. Unreconciled differences for clearing (suspense) accounts will be researched, resolved, and explained within 60 days.
- B. At the end of each quarter, VA will reconcile deposit funds and identify, clear, or explain differences.
- C. Reconciliations will include transaction level detail and will tie the clearing (suspense) and deposit funds liability accounts to CARS/FWBT cash as a monitoring control to ensure compliance with Treasury and reporting accuracy of account balances. Refer to VA Financial Policies Volume V Chapter 2, Cash, FBWT, and Imprest Funds and Volume I Chapter 6, Reconciliations for additional information.

0206 Authorities and References

[31 U.S.C. §3513, Financial Reporting and Accounting System](#)

[38 U.S.C. §8504, Disposition of other unclaimed property](#)

[41 U.S.C. §6705, Violations](#)

[A Glossary of Terms Used in the Federal Budget Process, September 2005](#)

[Federal Account Symbols and Titles \(FAST\) Book, Agency Identifier Codes - Treasury Financial Manual Supplement](#)

[Federal Management Regulations, 41 C.F.R., Part 38, Sale of Personal Property, Subpart D, §102-38.295-300](#)

[Federal Property and Administrative Services Act of 1949, Title II, Section 201\(c\)](#)

[Office of Management and Budget \(OMB\) Circular A-11, Preparation, Submission and Execution of the Budget](#)

[OMB Circular A-136, Financial Reporting Requirements – Revised](#)

[The Rehabilitation Intervention Therapy Service \(RITS\)](#)

[Statement of Federal Financial Accounting Standards \(SFFAS\) No. 1, Accounting for Selected Assets and Liabilities](#)

[SFFAS No. 31, Accounting for Fiduciary Activities](#)

[TFM Bulletin No. 2021-03 Reporting Suspense Account Activity Using F3875 and F3885 and Using Default Accounts F3500 and F3502 as a Central Accounting Reporting System \(CARS\) Reporter](#)

[TFM Bulletin - Federal Account Symbols and Titles \(FAST Book\)](#)

[TFM, Volume I, Part 2, Chapter 1500, Description of Accounts Relating to Financial Operations](#)

[TFM Volume I Part 2, Chapter 3400, Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury](#)

[TFM, Volume I, Part 2, Chapter 5100, Fund Balance with Treasury Accounts](#)

[TFM, Volume 1, Part 4, Chapter 7000, Cancellations, Deposits, Reclamations, and Claims for Checks Drawn on the U.S. Treasury](#)

[TFM, Volume 1, Part 6, Chapter 3000, Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered](#)

[VA Financial Policy Volume I, Chapter 6 – Reconciliations](#)

[VA Financial Policy Volume II Chapter 1A, VA Journal Vouchers](#)

[VA Financial Policy Volume II Chapter 2, Budget Cycle and Fund Symbols](#)

[VA Financial Policy Volume VI, Chapter 10 – Other Liabilities](#)

[VA Financial Policy Volume V, Chapter 2 – Cash, FBWT, and Imprest Funds](#)

0207 Rescissions

VA Volume II Chapter 2C, Clearing (Suspense) and Deposit Funds, January 2022

0208 Questions

Questions concerning this financial policy should be directed to the following points of contact:

VHA	VHA 10A3A Accounting Policy (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
NCA	NCA Financial Policy Group (Outlook)
All Others	OFP Accounting Policy (Outlook)

Appendix A: Clearance (Suspense) Accounts List

Clearing (suspense) funds are in the “3800” series fund group. They are identified in Treasury’s Central Accounting and Reporting System (CARS) with an “F” preceding the last four digits of the fund account symbol. VA will use clearing (suspense) accounts: 036F3845, 036F3875, 036F3880, and 036F3885. Clearing accounts in iFAMS will have “CL” following the four digits of the fund account symbol. An example is “3875CL”. Below is a description of each account.

- A. 036F3845, Proceeds of Sales, Personal Property – This account holds sales proceeds until they are transferred to an expenditure account to pay for replacement property. Proceeds from the sale of personal property will be used to purchase similar replacement equipment following the requirements of the Federal Management Regulations, 41 C.F.R. §102-38, Sale of Personal Property, and the Federal Property and Administrative Services Act of 1949. The sales proceeds will first be deposited in this account even if the replacement equipment is purchased prior to the collection. The sales proceeds will then be transferred to the appropriate expenditure fund. The profits will be available to VA in the fiscal year of sale and for one fiscal year after that. Due to specific statutory authority, this account is not subject to the 60-day requirement to dispose funds.
- B. 036F3875, Budget Clearing Account (Suspense) – This account temporarily holds unidentified remittances that ultimately will be credited to a receipt, appropriation, or fund account, but the correct fund account is not known at the time of receipt, or, when it is known or can be reasonably presumed that the remittances will be refunded or ultimately paid to a private firm or individual. Examples of this type of receipt are:
- Collections in cases where the exact amount due the Government has not been determined and refund of all or part of the collection is possible;
 - Collections covering advance payment of fees for copying Government records and certain Medical Care Collections Fund (MCCF) claims that need additional investigation;
 - Collections of guarantees and deposits in connection with bids or contracts;
 - Collections to be applied in conjunction with appropriations or funds as payment of vouchers; and
 - Withheld taxes for moving expenses.
- C. 036F3880, Unavailable Check Cancellations and Overpayments (Suspense) – This account is a Treasury-established budget clearing account used for holding credit or chargeback amounts, pending identification of the appropriation or fund charged for the original check issuance. When payees have not received their checks (e.g., benefit checks) or the checks have been lost, stolen, or mutilated, Treasury has delegated to administrative agencies the authority to certify second payments. This account is restricted to unavailable check transactions and may not be used for any other purpose.

1. VA will adhere to the Treasury's procedures and forms prescribed in TFM Volume I, Part 4, Chapter 7000, Cancellations, Deposits, Reclamations, and Claims for Checks Drawn on the U.S. Treasury, for processing and canceling U.S. Treasury checks that are stale, dated, undeliverable, returned, identified as not received, lost, stolen, destroyed, mutilated, or to which the payee is no longer entitled.
 2. VA will research the 036F3880 entries to determine the correct appropriations that the amounts will be charged to and transfer the correct amounts with a journal voucher. This will clear the credit or charge from the F3880 account.
 3. Items in the 036F3880 account should be cleared within 30 days of notification but must be cleared by 60 days. After 60 days have elapsed, the transaction will be cleared by transferring the collection to the Miscellaneous Receipt Account in Treasury.
- D. 036F3885, Undistributed Intra-Governmental Payments Account (Suspense) – This clearing account will be used to record a credit for unidentified or unclassified transactions between Federal agencies including Intragovernmental Payment accounts (IPAC) transactions. Each Undistributed IPAC Disbursement will be transferred to its proper expenditure account within 60 days. If the balance in 036F3885 cannot be cleared within 60 days, it will be reversed, corrected, and resubmitted to Treasury by the submitter or rejected following IPAC rules.

Appendix B: Deposit Funds List

VA will use the following Deposit Fund Accounts that are either fiduciary or non-fiduciary, depending upon the fund's purpose, and will comply with the associated accounting and reporting standards. Deposit Funds in iFAMS will have “DP” following the four digits of the fund account symbol. An example is “6275DP.”

- 036X6020, Personal Funds of Patients, Veterans Administration, Veterans Affairs (fiduciary), holds funds for patients hospitalized at VA facilities. It operates much like a checking account without accruing interest.
- 036X6275, Withheld State and Local Taxes. This account is used by payroll to hold tax-related amounts.
- 036X6276, Other Federal Payroll Withholding, Allotments. This account is only used when payroll withholding amounts must be held to make monthly payments, for example, Thrift Savings Plan (TSP) payments.
- 036X6278, All Other Payroll Withholdings, Veterans Affairs. For example, Military Service Deposit (MSD), Rehabilitation Intervention Therapy Service (RITS) and Defense Finance and Accounting Service (DFAS) related transactions, such as Permanent Change of Station (PCS) withholdings, Federal Employee Health Benefit (FEHB) refunds, Electronic Funds Transfer (EFT) returns, etc.
- 036X6279, Deductions from Veterans Benefits Payments, Veterans Affairs. For example, the deductions held for premiums and other insurance purposes, made from benefits due to the insured.
- 036X6500, Advances without Orders from Non-Federal Sources. This account is used to hold advances from non-federal trading partners without an order.
- 036X6501, Small Escrow Amounts. This account is for small escrow amounts held less than one year and less than \$1 million.